



Ancillary Document Review Supplement
(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title):

ETA 2009 (BTA nonacquiescences)

Date issued: **August 20, 2002**

Reviewer: **Gilbert Brewer**

Date reviewed: **March 26, 2003**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)):

- **WAC 458-20-100 (Appeals, small claims and settlements)**
- **WAC 458-20-10001 (Adjudicative proceedings -- Brief adjudicative proceedings -- Wholesale and retail cigarette license revocation or suspension -- Certificate of registration (tax registration endorsement) revocation)**
- **WAC 45-20-10002 (Adjudicative proceedings -- Formal adjudicative proceedings -- Log export enforcement actions pursuant to chapter 240-15 WAC -- Orders to county officials issued pursuant to RCW 84.08.120 and 84.41.420 -- Converted brief adjudicative proceedings)**

Briefly explain the subject matter of the document(s):

ETA 2009 expresses the Department's nonacquiescence with three BTA decisions.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
	X	Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?



X	Is the document providing the result(s) that it was originally designed to achieve?
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If the answer is "no" to any of the questions above, provide a brief explanation for that response.

The ETA cites one decision as *Lincoln Ballinger Limited Partnership v. Department of Revenue*, Docket No. 51253 (October 7, 1998). The BTA website copy of this opinion has a decision date of January 29, 1999.

Review Recommendation:

- _____ **Amend**
- _____ **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

Briefly explain your recommendation:

The ETA informs taxpayers and practitioners that the Department disagrees with the results in certain BTA decisions and will not apply the BTA's reasoning in future cases. The errant citation is not egregious enough to warrant amendment solely to correct the date of the opinion.

Manager action: Date: 4/28/03

AL Reviewed and accepted recommendation